

INSTRUCTIONS FOR FORM UCE-120, EMPLOYER QUARTERLY WAGE REPORT

Every employer must file this report for each quarter, showing thereon each employee who was in employment at any time during the quarter. Any employer using an approved substitute for Form UCE-120 MUST still complete Items, 1, 2, 3, 4, 5, 9, 10 and 11 on Form UCE-120 and return with the completed report.

Quarter Covered:

1st – January, February, March

2nd – April, May, June

3rd – July, August, September

4th – October, November, December

Due on or Before:

April 30

July 31

October 31

January 31

Employers must report the entire wage list on Forms UCE-120 (if there is not enough space to list all employees, Continuation Sheets, Form UCE-120A, may be requested. Each such Continuation Sheet must show a page number, beginning with Number 2). Any other form used in lieu of our Form UCE-120 must conform to our format, contain the same information, and be of comparable size.

INSTRUCTIONS FOR ITEMS:

This is a machine readable form. For proper processing, align typewriter or line printer to alignment boxes at top and carriage return down the form.

ITEMS 1, 2, 3 Enter the employer's name, account number assigned by the South Carolina Employment Security Commission and quarter ending date if not preprinted.

ITEMS 4, 5 These items are self-explanatory.

ITEM 6 The Federal Social Security Account Number for each employee must be shown in this column.

ITEM 7 Enter the employee's name as it appears on his Social Security Card.

ITEM 8 Enter all remuneration, without deduction, including the reasonable cash value of all remuneration paid in any medium other than cash. This should include board and lodging, goods and services, gifts, prizes, bonuses, or any payment in kind made in addition to or in lieu of any wages. Wages include all TIPS Income received while performing services which constitute employment. In the case of agricultural and domestic employees, only report the total amount of cash paid before deductions. If no wages were paid during the quarter, enter "NONE".

ITEM 9 Totals for this Page. Enter the total of wages reported in column 8.

ITEM 10 Totals for this Return. Enter in this space the sum of the totals shown in column 8 (Total Wages for all pages).

ITEM 11 Excess Wages Paid This Quarter. Enter the total excess wages paid to all employees during the quarter. This will be the total of those wages paid in excess of the taxable wage base of \$7,000.00.

IMPORTANT: If it is necessary to use Form UCE-120A, Continuation Sheet, the wages shown in column 8 of each continuation sheet should be added separately, and such totals of wages should be entered in the space provided at the bottom of the sheet. Totals should not be carried forward from page to page.

EXAMPLE FOR COMPUTING EXCESS WAGES

Social Security No.	Name	FIRST QUARTER			SECOND QUARTER			THIRD QUARTER			FOURTH QUARTER		
		Total Wages For Quarter	Excess of \$7000	Taxable Wages	Total Wages for Quarter	Excess of \$7000	Taxable Wages	Total Wages For Quarter	Excess of \$7000	Taxable Wages	Total Wages For Quarter	Excess of \$7000	Taxable Wages
111-11-111	John Doe	7,500.00	500.00	7,000.00	7,500.00	7,500.00	-0-	7,500.00	7,500.00	-0-	7,500.00	7,500.00	-0-
222-22-2222	Mary Doe	4,000.00	-0-	4,000.00	4,000.00	1,000.00	3,000.00	4,000.00	4,000.00	-0-	4,000.00	4,000.00	-0-
333-33-3333	Jane Doe	2,400.00	-0-	2,400.00	2,400.00	-0-	2,400.00	2,400.00	200.00	2,200.00	2,400.00	2,400.00	-0-
444-44-4444	Bill Doe	1,000.00	-0-	1,000.00	1,200.00	-0-	1,200.00	2,800.00	-0-	2,800.00	2,400.00	400.00	2,000.00
555-55-5555	Joe Doe	1,500.00	-0-	1,500.00	1,650.00	-0-	1,650.00	1,150.00	-0-	1,150.00	1,000.00	-0-	1,000.00
Enter on Line		2a	2b	2c	2a	2b	2c	2a	2b	2c	2a	2b	2c
Totals for Quarter		16,400.00	500.00	15,900.00	16,750.00	8,500.00	8,250.00	17,850.00	11,700.00	6,150.00	17,300.00	14,300.00	3,000.00